

Exhibit 300: Capital Asset Plan and Business Case Summary

Part I: Summary Information And Justification (All Capital Assets)

Section A: Overview (All Capital Assets)

1. Date of Submission: 2010-03-19 12:30:13

2. Agency: 015

3. Bureau: 45

4. Name of this Investment: Automated Collection System (ACS)

5. Unique Project (Investment) Identifier: 015-45-01-14-01-2468-00

6. What kind of investment will this be in FY 2011?: Mixed Life Cycle

- Planning
- Full Acquisition
- Operations and Maintenance
- Mixed Life Cycle
- Multi-Agency Collaboration

7. What was the first budget year this investment was submitted to OMB? *

8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap; this description may include links to relevant information which should include relevant GAO reports, and links to relevant findings of independent audits.

Automated Collection System (ACS) will be opening two new ACS Call Sites over the next two years (2010 and 2011). ACS will be supporting 16 Call Sites across the country, which allows SB/SE and W&I the ability to work more cases and collect more tax revenue. ACS is a mixed life cycle system within the IRS providing a computerized telephone tax collection system designed to assist collection employees with automatic contact and follow up on delinquent taxpayers. ACS maintains a consolidated database at the Service's Enterprise Computing Center in Martinsburg, WV, currently with 14 Call Sites across the country. The taxpayer account information is allocated by call site and report information is created for all sites. Workstations located at the Call Sites have access to the database maintained at the Computing Center. ACS processing is grouped into two types of processing: real-time and batch. Real-time processing involves activities performed at an operator or manager workstation. This includes viewing and maintaining the taxpayer data, placing telephone calls through the Automated Call Distributor, updating taxpayer information and recording employee activity and time information for management review and for the control of security and employee profile information. The batch processing involves processing taxpayer account transactions on a daily, weekly, or on-request basis. To maintain current taxpayer accounts payments and master file updates are received during daily and weekly processing. An array of applications are available in a real-time environment where Customer Service Representatives (CSR's) can receive and initiate taxpayer calls, display all relevant information regarding a taxpayer delinquency, issue a variety of letter correspondence to either the taxpayer or third party sources, document their conversations with the taxpayer, and schedule the account for future follow-up review or other activity. For FY08, the ACS enterprise (SB/SE and W&I) finished with a combined total of 4.75 billion dollars collected. ACS revenue was down in 2008 due to the stimulus bill. All ACS assistants were move to the phones to handle calls from tax payers.

- a. Provide here the date of any approved rebaselining within the past year, the date for the most recent (or planned) alternatives analysis for this investment, and whether this investment has a risk management plan and risk register.**

9. Did the Agency's Executive/Investment Committee approve this request? *

a. If "yes," what was the date of this approval? *

10. Contact information of Program/Project Manager?

- **Name:** *
- **Phone Number:** *
- **Email:** *

11. What project management qualifications does the Project Manager have? (per FAC-P/PM)? *

- Project manager has been validated according to FAC-PMPM or DAWIA criteria as qualified for this investment.
- Project manager qualifications according to FAC-P/PM or DAWIA criteria is under review for this investment.
- Project manager assigned to investment, but does not meet requirements according to FAC-P/OM or DAWIA criteria.
- Project manager assigned but qualification status review has not yet started.
- No project manager has yet been assigned to this investment.

12. If this investment is a financial management system, then please fill out the following as reported in the most recent financial systems inventory (FMSI):

Financial management system name(s)	System acronym	Unique Project Identifier (UPI) number
*	*	*

a. If this investment is a financial management system AND the investment is part of the core financial system then select the primary FFMIA compliance area that this investment addresses (choose only one): *

- computer system security requirement;
- internal control system requirement;
- core financial system requirement according to FSIO standards;
- Federal accounting standard;
- U.S. Government Standard General Ledger at the Transaction Level;
- this is a core financial system, but does not address a FFMIA compliance area;
- Not a core financial system; does not need to comply with FFMIA

Section B: Summary of Funding (Budget Authority for Capital Assets)

1.

Table 1: SUMMARY OF FUNDING FOR PROJECT PHASES (REPORTED IN MILLIONS) (Estimates for BY+1 and beyond are for planning purposes only and do not represent budget decisions)									
	PY1 and earlier	PY 2009	CY 2010	BY 2011	BY+1 2012	BY+2 2013	BY+3 2014	BY+4 and beyond	Total
Planning:	*	*	*	*	*	*	*	*	*
Acquisition:	*	*	*	*	*	*	*	*	*
Subtotal Planning & Acquisition:	*	*	*	*	*	*	*	*	*
Operations & Maintenance:	*	*	*	*	*	*	*	*	*
Disposition Costs (optional):	*	*	*	*	*	*	*	*	*
SUBTOTAL:	*	*	*	*	*	*	*	*	*
Government FTE Costs should not be included in the amounts provided above.									
Government FTE Costs	*	*	*	*	*	*	*	*	*
Number of FTE represented by Costs:	*	*	*	*	*	*	*	*	*
TOTAL(including FTE costs)	*	*	*	*	*	*	*	*	*

2. If the summary of funding has changed from the FY 2010 President's Budget request, briefly explain those changes:

*

Section C: Acquisition/Contract Strategy (All Capital Assets)

1.

Table 1: Contracts/Task Orders Table

Contract or Task Order Number	Type of Contract/Task Order (In accordance with FAR Part 16)	Has the contract been awarded (Y/N)	If so what is the date of the award? If not, what is the planned award date?	Start date of Contract/Task Order	End date of Contract/Task Order	Total Value of Contract/Task Order (M)	Is this an Interagency Acquisition? (Y/N)	Is it performance based? (Y/N)	Competitively awarded? (Y/N)	What, if any, alternative financing option is being used? (ESPC, UESC, EUL, N/A)	Is EVM in the contract? (Y/N)
TIRNO06D000060005	CPFF: Cost Plus Fixed Fee	Y	2006-06-27	2006-07-01	2011-06-30	\$14.5	*	*	*	*	*

2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:

*

3. Is there an acquisition plan which reflects the requirements of FAR Subpart 7.1 and has been approved in accordance with agency requirements? *

a.If "yes," what is the date? *

Section D: Performance Information (All Capital Assets)

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
2007	Effectively Managed U.S. Government Finances	*	*	Reduce the % of bad addresses for levy correspondence	8	5	5
2007	Effectively Managed U.S. Government Finances	*	*	Number of production Priority 1 (work-stoppage) problems found in annual report (ITAMS)	1	0	0
2007	Effectively Managed U.S. Government Finances	*	*	% of customer requests for system enhancements delivered by Mid-year and Filing Season release	95	100	100
2007	Effectively Managed U.S. Government Finances	*	*	Increase System Uptime for collections caseworkers (Uptime is 21 hours from 3:30 AM to 6:30 AM Monday through Friday – Saturday is 6:30 AM to 8:00 PM)	95	100	99
2008	Effectively Managed U.S. Government Finances	*	*	Increase in percent the quality of ACS Levy Correspondence	85	91	91
2008	Effectively Managed U.S. Government Finances	*	*	Number of production Priority 1 (work-stoppage) problems found in annual report (ITAMS)	1	0	0
2008	Effectively Managed U.S. Government Finances	*	*	% of customer requests for system enhancements delivered by Mid-year and Filing Season release	99	100	100
2008	Effectively Managed U.S. Government Finances	*	*	Increase System Uptime for collections caseworkers (Uptime is 21 hours from 3:30 AM to 6:30 AM Monday through Friday –	99	100	100

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				Saturday is 6:30 AM to 8:00 PM)			
2009	Effectively Managed U.S. Government Finances	*	*	Increase in percent the quality of ACS Levy Correspondence	91	95	95 as of 09/30/2009
2009	Effectively Managed U.S. Government Finances	*	*	Number of production Priority 1 (work-stoppage) problems found in annual report (ITAMS)	1	0	02 as of 09/30/2009
2009	Effectively Managed U.S. Government Finances	*	*	% of customer requests for system enhancements delivered by Mid-year and Filing Season release	99	99	99 as of 09/30/2009
2009	Effectively Managed U.S. Government Finances	*	*	Increase System Uptime for collections caseworkers (Uptime is 21 hours from 3:30 AM to 6:30 AM Monday through Friday – Saturday is 6:30 AM to 8:00 PM)	99	99	99 as of 09/30/2009
2010	Effectively Managed U.S. Government Finances	*	*	Increase in percent the quality of ACS Levy Correspondence	95	97	
2010	Effectively Managed U.S. Government Finances	*	*	Number of production Priority 1 (work-stoppage) problems found in annual report (ITAMS)	1	0	
2010	Effectively Managed U.S. Government Finances	*	*	% of customer requests for system enhancements delivered by Mid-year and Filing Season release	99	99	
2010	Effectively Managed U.S. Government Finances	*	*	Increase System Uptime for collections caseworkers (Uptime is 21 hours from 3:30 AM to 6:30 AM Monday through	99	99	

Table 1: Performance Information Table

Fiscal Year	Strategic Goal(s) Supported	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Target	Actual Results
				Friday – Saturday is 6:30 AM to 8:00 PM)			
2011	Effectively Managed U.S. Government Finances	*	*	Increase in percent the quality of ACS Levy Correspondence	97	99	
2011	Effectively Managed U.S. Government Finances	*	*	Number of production Priority 1 (work-stoppage) problems found in annual report (ITAMS)	1	0	
2011	Effectively Managed U.S. Government Finances	*	*	% of customer requests for system enhancements delivered by Mid-year and Filing Season release	99	99	
2011	Effectively Managed U.S. Government Finances	*	*	Increase System Uptime for collections caseworkers (Uptime is 21 hours from 3:30 AM to 6:30 AM Monday through Friday – Saturday is 6:30 AM to 8:00 PM)	99	99	

Part II: Planning, Acquisition And Performance Information

Section A: Cost and Schedule Performance (All Capital Assets)

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline

Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
FY07 O&M Automated Collection System	\$2.6	\$2.6	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	95.96%
FY08 O&M Automated Collection System	\$2.6	\$2.6	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%
FY09 O&M Automated Collection System	\$3.9	\$3.8	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	98.18%
FY 2010 - Operations and Maintenance of ACS - continued operations and maintenance of the ACS, including hardware, software, security, training, etc.	\$5.5	\$2.7	2009-10-01	2009-10-01	2010-09-30		67.21%	48.78%
FY 2011 - Operations and Maintenance of ACS - continued operations and maintenance of the ACS, including hardware, software, security, training, etc.	*	*	2010-10-01		2011-09-30		0.00%	0.00%
FY07 Modernize or Enhance existing application system & Legislative mandated changes	\$2.2	\$2.0	2006-10-01	2006-10-01	2007-09-30	2007-09-30	100.00%	100.00%
FY08 Modernize or Enhance existing application system & Legislative	\$2.2	\$2.4	2007-10-01	2007-10-01	2008-09-30	2008-09-30	100.00%	100.00%

1. Comparison of Actual Work Completed and Actual Costs to Current Approved Baseline								
Description of Milestones	Planned Cost (\$M)	Actual Cost (\$M)	Planned Start Date	Actual Start Date	Planned Completion Date	Actual Completion Date	Planned Percent Complete	Actual Percent Complete
mandated changes								
FY09 Modernize or Enhance existing application system & Legislative mandated changes	\$2.8	\$2.8	2008-10-01	2008-10-01	2009-09-30	2009-09-30	100.00%	98.71%
FY 2010 DME - Implementation of annual tax related legislative changes and regulations as directed by Congress and other oversight entities as well as routine changes to ACS to process FY2010 tax data.	\$3.6	\$1.8	2009-10-01	2009-10-01	2010-09-30		67.58%	49.14%
FY 2011 DME - Implementation of annual tax related legislative changes and regulations as directed by Congress and other oversight entities as well as routine changes to ACS to process FY2011 tax data.	*	*	2010-10-01		2011-09-30		0.00%	0.00%

* - Indicates data is redacted.